

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: FOREST CITY TELEPHONE, INC.	DOCKET NO. SPU-04-33
	CERTIFICATE NO. 0183

ORDER CANCELING CERTIFICATE

(Issued December 27, 2004)

On July 31, 1998, the Utilities Board (Board) issued a certificate of public convenience and necessity, identified as Certificate No. 0183, to Forest City Telephone, Inc. (Forest City), authorizing Forest City to provide local telecommunication service in Iowa.

On November 29, 2004, Forest City filed a request to retire its existing certificate. Forest City states that it is merging with its parent company, Winnebago Cooperative Telephone Association (Winnebago) and that Winnebago will assume Forest City's customer base. Forest City states that it has given notice to all of its customers regarding the merger, as well as the change in service providers to Winnebago.

The Board finds that the cancellation of the certificate is reasonable since all of Forest City's customers and assets and liabilities are to be absorbed by Winnebago.

IT IS THEREFORE ORDERED:

The request of Forest City Telephone, Inc., to cancel its certificate of public convenience and necessity, Certificate No. 0183, filed November 29, 2004, is granted.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 27th day of December, 2004.